

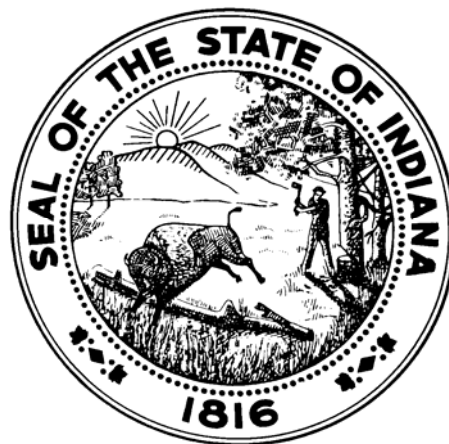
**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

REVIEW REPORT

OF

INDIANA WOMEN'S PRISON

April 1, 2005 to February 28, 2007



FILED
05/31/2007

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Indiana Department of Correction	J. David Donahue	01-10-05 to 01-11-09
Superintendent	Dana Blank	04-01-05 to 06-04-06
	Christopher E. Meloy	06-05-06 to 01-05-07
	Beckie Bennett (Interim)	01-06-06 to 03-11-07
	Zettie R. Cotton	03-12-07 to 06-30-07



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE INDIANA WOMEN'S PRISON

We have reviewed the receipts, disbursements, and assets of the Indiana Women's Prison for the period of April 1, 2005 to February 28, 2007. The Indiana Women's Prison's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Indiana Women's Prison are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations, except as stated in the review comment.

STATE BOARD OF ACCOUNTS

April 4, 2007

INDIANA WOMEN'S PRISON
REVIEW COMMENT
FEBRUARY 28, 2007

INTERNAL CONTROLS OVER MEAL POLICY

We noted the following concerning the internal controls over the Meal Policy at the Indiana Women's Prison. For approximately four months, from December 2006 to March 2007, all staff at the Indiana Women's Prison had access to free meals at the dining facility. The correct policy is for the staff to purchase meals at the rate of \$1.00 per meal. This rate reimburses the State for the cost of the meal in the amount currently paid to the State's food service vendor.

Each agency, department, institution or office should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, safeguarding controls over cash and all other assets and all forms of information processing are part of an internal control system. (Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 1)

INDIANA WOMEN'S PRISON
EXIT CONFERENCE

The contents of this report were discussed on May 15, 2007, with Zettie R. Cotton, Superintendent; and Linda Taylor, Business Administrator. The official response has been made a part of this report and may be found on page 6.



Mitchell E. Daniels, Jr.
Governor

J. David Donahue
Commissioner

STATE OF INDIANA

INDIANA WOMEN'S PRISON

401 N. Randolph Street • Indianapolis, Indiana 46201
Phone: (317) 639-2671 • Fax: (317) 684-9643

Zettie R. Cotton
Superintendent

May 18, 2007

State Board of Accounts
302 W. Washington Street, Room E418
Indianapolis, Indiana 46204-2738

Subject: Exit Conference Official Response

State Board of Accounts:

The Indiana Women's Prison wishes the following be submitted as the official response to the audit findings dated February 28, 2007

INTERNAL CONTROLS OVER MEAL POLICY

On March 28, 2007 a memorandum was distributed to all employees at the Indiana Women's Prison stating that any employee who ate a meal prepared at the facility was to purchase a meal ticket from the Business Office and pay for their meals at a rate of \$1.00 per meal. The only exception would be employees who could not be relieved from their post.

Re-institution of this policy will resolve the audit exception and bring this facility back into compliance with the Accounting and Uniform Compliance Guidelines Manual for State Agencies, Chapter 1.

I may be reached at 317-639-2571 should you have any questions or need additional information.

Sincerely,

Z.R. Cotton
Superintendent
Indiana Women's Prison



STATE OF INDIANA

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